

Article - Tax - General

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§13–915.

(a) (1) A certification by the Central Collection Unit to the Comptroller shall be made on or before January 1 of each calendar year in the form that the Comptroller prescribes.

(2) The certification shall include:

(i) the full name and address of the debtor and any other names known to be used by the debtor;

(ii) the Social Security number or federal tax identification number of the debtor; and

(iii) the amount of the debt.

(b) (1) The Comptroller shall:

(i) withhold any income tax refund that may be due to a debtor whose name has been certified by the Central Collection Unit; and

(ii) pay to the Central Collection Unit the entire refund or the amount certified by the Central Collection Unit, whichever is less.

(2) All money paid to the Central Collection Unit by the Comptroller under this part shall be disposed of by the Central Collection Unit as provided in § 3–305 of the State Finance and Procurement Article.

(3) Any income tax refund in excess of the certified amount shall be paid to the debtor.

(4) The Comptroller shall notify the debtor of:

(i) any amount paid to the Central Collection Unit; and

(ii) the debtor's right:

1. to request an investigation by the Central Collection Unit of the validity of the debt or correctness of the amount; and

2. to an administrative hearing and judicial appeal if the Central Collection Unit makes a determination adverse to the debtor.

(c) (1) If a debtor has filed a joint income tax return and the debt is not the liability of both taxpayers, the Comptroller may not withhold that portion of an income tax refund attributable to the individual not owing the debt.

(2) After receiving certification of a debt from the Central Collection Unit, the Comptroller shall promptly notify the Central Collection Unit if the Comptroller determines that a withholding cannot be made.

(3) If an income tax refund is insufficient to satisfy a debt, the Comptroller may withhold amounts from subsequent income tax refunds due a debtor until the debt is extinguished.

(4) Partial payments of the debt shall first be applied against accrued interest, if any, and then to the principal amount of the debt.

(5) Interest on a debt may be withheld at the rate established for that debt by law or contract.

(d) Except for the amount of any income tax refund to which a debtor is entitled, the Comptroller may not disclose any item contained on a State or federal tax return or information required by State law to be attached to the State return.

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